

State of Michigan
Civil Service Commission

Capitol Commons Center, P.O. Box 30002
Lansing, MI 48909

Position Code

1. DEPSPL3E34N

POSITION DESCRIPTION

This position description serves as the official classification document of record for this position. Please complete the information as accurately as you can as the position description is used to determine the proper classification of the position.

2. Employee's Name (Last, First, M.I.)	8. Department/Agency TREASURY CENTRAL PAYROLL
3. Employee Identification Number	9. Bureau (Institution, Board, or Commission) BUREAU OF TAX POLICY
4. Civil Service Position Code Description DEPARTMENTAL SPECIALIST-3	10. Division DIRECT TAXES DIVISION
5. Working Title (What the agency calls the position) INCOME TAXES SPECIALIST	11. Section
6. Name and Position Code Description of Direct Supervisor FOOS, DAVID C; STATE DIVISION ADMINISTRATOR	12. Unit
7. Name and Position Code Description of Second Level Supervisor MATELSKI, DAVID; STATE BUREAU ADMINISTRATOR	13. Work Location (City and Address)/Hours of Work 430 W. ALLEGAN STREET, LANSING, MI / MONDAY - FRIDAY, 8 AM TO 5 PM

14. General Summary of Function/Purpose of Position

This position serves as the department-wide staff specialist in income taxes (Corporate Income Tax, Individual Income Tax, Withholding and City Income Taxes), providing policy expertise to all bureaus and divisions within Treasury as well as to the executive office and external stakeholders. Position serves as Departmental expert on policy issues related to income tax forms and systems development. Position is responsible for developing policy and position papers; drafting technical guidance for the public and other divisions within Treasury; supporting litigation efforts with the Attorney General's office; providing technical assistance to the bureau's legal staff; preparing written responses to technical inquiries from tax professionals; representing the Department in Small Claims cases; providing technical review and analysis of legislative proposals; serving as a department representative to the Multistate Tax Commission and coordinating departmental programs and procedures in response to legislative initiatives.

15. Please describe the assigned duties, percent of time spent performing each duty, and what is done to complete each duty.

List the duties from most important to least important. The total percentage of all duties performed must equal 100 percent.

Duty 1

General Summary: **Percentage: 50**

Position serves as department-wide specialist for policy and research related to all income taxes. Position responds to policy and interpretative questions from internal sources and external stakeholders such as CPAs, attorneys, accountants, taxpayer representatives, and legislators.

Individual tasks related to the duty:

- Provide expert verbal and written responses to tax policy questions from various sources.
- Serve as the expert liaison with members of audit staff and other Treasury divisions to discuss departmental policy decisions.
- Review income tax accounts to determine appropriate departmental position and responses to challenges.
- Review auditor training materials for compliance with statute and consistency with departmental policies.
- Draft responses to income tax and administrative policy questionnaires from various national/multistate publications or governmental organizations.
- Present as a subject matter expert on Michigan income tax topics at practitioner and trade association conferences and seminars.
- Research IRS guidance and federal, other states' and Michigan statutes and regulations to develop, with assistance of Tax Policy Administrative Law Specialists, departmental positions.
- Consult as needed with other State of Michigan agencies whose programs impact, or whose constituents are impacted by, income tax policy or procedures.
- Write recommendations to Administrator and Director for executive office on policy matters.
- Draft new RABs, Taxpayer Notices, FAQs, newsletter articles, and other website content.
- Draft revisions/recissions to RAB's, or other position papers based on court decisions, statutory or departmental policy changes.
- Respond to specific directives from the executive office.

Duty 2

General Summary: **Percentage: 15**

Position serves as department-wide specialist for policy issues related to income tax forms and systems development.

Individual tasks related to the duty:

- Serve as departmental expert on policy issues for forms and systems development.
- Ensure existing forms and instructions comport with statute and established policy.
- Answer technical tax questions from software developers and other divisions within Treasury.

Duty 3

General Summary: **Percentage: 15**

Position serves as the key department-wide income tax staff specialist for development and review of income tax legislative proposals.

Individual tasks related to the duty:

- Provide detailed written interpretation and analysis of proposed income tax legislation. Identify key provisions, possible consequences, general return processing implications, and potential impacts on taxpayers and other divisions within the Department.
- Review current tax statutes to recommend new legislative proposals.
- Track legislative progress on bills impacting income taxes and advise Department staff as appropriate
- Advise administrator, bureau director, and executive office of needed technical changes to existing legislation, including suggesting specific language for those technical changes. May collaborate with external stakeholders during this process.
- Write summary of enacted legislation to inform Department staff of general impacts to procedures and programs.
- Provide expert technical testimony at Michigan House and Senate committee hearings.

Duty 4

General Summary: **Percentage: 10**

Position represents the Department in income tax appeals at Small Claims Division of Michigan Tax Tribunal.

Individual tasks related to the duty:

- Review income tax accounts and returns under appeal.
- Analyze appellant taxpayers' positions and facts in relation to Departmental policy and statutory interpretation.
- Resolve income tax appeals if applicable, coordinate processing to effect resolution, effect withdrawals and dismissals.
- Draft pleadings and compile exhibits.

Represent department by attending hearings in the Small Claims Division of the Michigan Tax Tribunal.

Duty 5

General Summary:

Percentage: 10

Other duties as assigned.

Individual tasks related to the duty:

- Assist with research on other taxes administered by the Department of Treasury.
- Serve as representative to Multistate Tax Commission (MTC) and other external organizations as assigned, and participate in workgroups and committee meetings as necessary.
- Assist in efforts to identify additional sources of revenue for income taxes.
- Contribute to training initiatives for the Department of Treasury.
- Serve as liaison on income tax issues to the Attorney General's staff.
- Stay apprised of industry news, federal and other states' legislation. Attend seminars and training in federal, state, and local income taxes.
- Conduct special projects.

16. Describe the types of decisions made independently in this position and tell who or what is affected by those decisions.

The individual in this position makes decisions on whether to draft a Revenue Administrative Bulletin, Taxpayer Notice, or other type of policy position paper for income taxes based on statutory or departmental policy changes. This individual also makes decisions on department-wide impact of specific policy positions related to forms and systems development.

17. Describe the types of decisions that require the supervisor's review.

Complete documents that will be made public or distributed within Treasury are reviewed by division administrator, bureau director, Deputy Treasurer, and Chief Deputy Treasurer (as appropriate).

18. What kind of physical effort is used to perform this job? What environmental conditions in this position physically exposed to on the job? Indicate the amount of time and intensity of each activity and condition. Refer to instructions.

The job duties are performed in a general office environment and remotely. Minimal physical effort or exertion is required. Some travel may be required. Stress inherent in meeting deadlines will be encountered.

19. List the names and position code descriptions of each classified employee whom this position immediately supervises or oversees on a full-time, on-going basis.

Additional Subordinates

20. This position's responsibilities for the above-listed employees includes the following (check as many as apply):

- | | |
|---|--|
| <input type="checkbox"/> Complete and sign service ratings. | <input type="checkbox"/> Assign work. |
| <input type="checkbox"/> Provide formal written counseling. | <input type="checkbox"/> Approve work. |
| <input type="checkbox"/> Approve leave requests. | <input type="checkbox"/> Review work. |
| <input type="checkbox"/> Approve time and attendance. | <input type="checkbox"/> Provide guidance on work methods. |
| <input type="checkbox"/> Orally reprimand. | <input type="checkbox"/> Train employees in the work. |

22. Do you agree with the responses for items 1 through 20? If not, which items do you disagree with and why?

Yes.

23. What are the essential functions of this position?

Position serves as the department-wide specialist in all income tax areas. Position provides policy expertise in that specific tax type for the Bureau of Tax Policy. All duties are essential.

24. Indicate specifically how the position's duties and responsibilities have changed since the position was last reviewed.

N/A

25. What is the function of the work area and how does this position fit into that function?

The Direct Taxes Division of the Bureau of Tax Policy provides legal and policy services for income taxes administered under the Revenue Act, 1941 PA 122, as amended. The principal taxes include Michigan business, corporate income, single business, individual income, and withholding taxes, and city income and business taxes. Services provided include legal research, policy position development, analysis of legislation, response to complex technical correspondence and telephone inquiries, preparing guidance on tax issues, and supporting litigation efforts of Treasury. This position serves as the income tax staff specialist for the department in all income tax areas. Income taxes are major revenue sources for the State of Michigan.

26. What are the minimum education and experience qualifications needed to perform the essential functions of this position.

EDUCATION:

Possession of a bachelor's degree in any major.

EXPERIENCE:

Four years of professional experience, including two years of experience equivalent to the experienced (P11) level or one year equivalent to the advanced (12) level.

Equivalent combinations of education and experience which would provide the knowledge, skills and abilities listed will be evaluated on a case-by-case basis.

KNOWLEDGE, SKILLS, AND ABILITIES:

Excellent communication skills, both verbal and written.

Ability to present ideas clearly.

Ability to assess, evaluate, and analyze processes and programs; compile information; and articulate succinctly.

Knowledge of the legislative process.

Ability to manage multiple assignments simultaneously.

CERTIFICATES, LICENSES, REGISTRATIONS:

CPA desirable but not required.

FTINPRINT sub-class code. The position has access to Federal Tax Information (FTI).

NOTE: Civil Service approval does not constitute agreement with or acceptance of the desired qualifications of this position.

I certify that the information presented in this position description provides a complete and accurate depiction of the duties and responsibilities assigned to this position.

Supervisor

Date

TO BE FILLED OUT BY APPOINTING AUTHORITY

Indicate any exceptions or additions to the statements of employee or supervisors.

N/A

I certify that the entries on these pages are accurate and complete.

SALLY VAN VYVE

1/27/2026

Appointing Authority

Date

I certify that the information presented in this position description provides a complete and accurate depiction of the duties and responsibilities assigned to this position.

Employee

Date